

Deloitte & Touche LLP
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Jimmy Berry
Independent Auditor and Advisor

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,

Debtors.¹

Chapter 11

Case No. 18-23538 (RDD)

(Jointly Administered)

**SECOND INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS INDEPENDENT AUDITOR AND ADVISOR
FROM MARCH 1, 2018 THROUGH JUNE 30, 2019**

Name of Applicant:	Deloitte & Touche LLP
Retained to Provide Professional Services as:	Independent Auditor and Advisor
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to October 15, 2018 by Order entered January 22, 2019 [Docket No. 1736]
Period for which Compensation and Reimbursement is Sought:	March 1, 2018 – June 30, 2019
Professional Fees	\$ 91,365.50
Amount of Expense Reimbursement Sought	\$ 0.00
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary	<u>\$ 91,365.50</u>
This is a(n) _____ Monthly <u> X </u> Interim _____ Final Fee Application/Statement	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

PRIOR MONTHLY FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/15/19 Dkt. 2855	10/15/18 – 11/30/18	\$1,411,044.00	\$20,031.02	\$1,128,835.20	\$20,031.02
04/03/19 Dkt. 3025	12/01/18 – 12/31/18	\$580,935.00	\$11,451.92	\$464,748.00	\$11,451.92
04/15/19 Dkt. 3221	01/01/19 – 01/31/19	\$173,211.50	\$9,300.27	\$138,569.20	\$9,300.27
04/15/19 Dkt. 3222	02/01/19 – 02/28/19	\$159,580.00	\$6,371.45	\$127,664.00	\$6,371.45
07/08/19 Dkt. 4447	03/01/19 – 03/31/19	\$80,195.50	\$0.00	\$64,156.40	\$0.00
07/17/19 Dkt. 4548	04/01/19 – 5/31/19	\$8,790.00	\$0.00	\$7,032.00	\$0.00
08/05/19 Dkt. 4736	06/01/19 – 06/30/19	\$2,380.00	\$0.00	Pending	Pending

PERSONNEL

For the Second Interim Fee Application Period from March 1, 2019 – June 30, 2019

Advisory Services - ASC 606

Professional	Level	Rate	Hours	Fees
Lauret, Kyle	Senior Manager	\$625.00	7.5	\$4,687.50
Professional Subtotal:			7.5	\$4,687.50

Advisory Services - ASC 852

Professional	Level	Rate	Hours	Fees
Lauret, Kyle	Senior Manager	\$625.00	1.2	\$750.00
Professional Subtotal:			1.2	\$750.00

Advisory Services - SOC Reports

Professional	Level	Hours	Fees
Berggren, Maureen	Managing Director	3.3	
Bihm, Christy	Managing Director	0.6	
Berland, Taylor	Manager	5.0	
McManus, Joseph	Senior Consultant	0.3	
Riordan, Katy	Senior Consultant	2.2	
Smietanski, Meredith	Senior Consultant	25.6	
Straub, Kelsey	Senior Consultant	3.8	
Hoye, Jim	Consultant	3.1	
Mason, David	Consultant	0.9	
Nguyen, Donna	Consultant	2.6	
Professional Subtotal:			\$0.00

Audit Services²

Professional	Level	Hours	Fees
Berry, Jim	Partner/Principal	3.4	
Berrill, Liz	Partner/Principal	11.2	
Weinert McDonnell, Lesley	Partner/Principal	15.4	
Lauret, Kyle	Senior Manager	22.1	
Staiger, Jt	Senior Manager	6.3	
Beekman, Berna	Manager	8.0	
Lonnemann, Malorie	Manager	3.7	
Vajhala, Phani Kiran	Manager	1.0	
McManus, Joseph	Senior Consultant	2.0	
Riordan, Katy	Senior Consultant	3.7	
Smietanski, Meredith	Senior Consultant	4.4	
Straub, Kelsey	Senior Consultant	1.1	
Allen, Michael	Staff/Consultant	0.6	
Hoye, Jim	Staff/Consultant	0.3	
Mason, David	Staff/Consultant	3.1	
Nguyen, Donna	Staff/Consultant	7.4	
Sal, Tanmoy	Staff/Consultant	9.7	
Professional Subtotal:			\$0.00

Out of Scope Audit Services

Professional	Level	Rate	Hours	Fees
Drager, Christine	Managing Director	\$600.00	0.3	\$180.00
Van Houtte, Andy	Partner/Principal	\$600.00	0.3	\$180.00
Lauret, Kyle	Senior Manager	\$500.00	16.5	\$8,250.00
Leonard, Allison	Senior Manager	\$500.00	2.3	\$1,150.00
Li, Tian	Senior Manager	\$500.00	0.3	\$150.00
Staiger, Jt	Senior Manager	\$500.00	8.8	\$4,400.00
Chang, Stephen	Manager	\$400.00	3.1	\$1,240.00
Hu, May	Senior Consultant	\$300.00	0.8	\$240.00
Riordan, Katy	Senior Consultant	\$300.00	19.1	\$5,730.00
Straub, Kelsey	Senior Consultant	\$300.00	40.8	\$12,240.00
Allen, Michael	Staff/Consultant	\$200.00	51.3	\$10,260.00
Nguyen, Donna	Staff/Consultant	\$200.00	63.7	\$12,740.00
Fanthom, Tina	Staff/Consultant	\$120.00	2.0	\$240.00
Kasthuri, Mahesh	Staff/Consultant	\$120.00	1.1	\$132.00
Kumra, Meghna	Staff/Consultant	\$120.00	3.4	\$408.00
Sharma, Akashna	Staff/Consultant	\$120.00	4.9	\$588.00
Gupta, Anshula	Staff/Consultant	\$80.00	0.5	\$40.00
Professional Subtotal :			219.2	\$58,168.00

Preparation of Fee Applications

Professional	Level	Rate	Hours	Fees
Abrom, Carisa	Senior Consultant	\$300.00	52.4	\$15,720.00
Blair, Stephanie	Staff/Consultant	\$200.00	57.0	\$11,400.00
Gutierrez, Dalia	Staff/Consultant	\$200.00	3.2	\$640.00
Professional Subtotal :			112.6	\$27,760.00

TOTAL HOURS AND FEES REQUESTED	491.3	\$91,365.50
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COMPENSATION BY CATEGORY

For the Second Interim Fee Application Period from March 1, 2019 – June 30, 2019

Categories	Hours	Fees
Advisory Services - ASC 606	7.5	\$4,687.50
Advisory Services - ASC 852	1.2	\$750.00
Advisory Services - SOC Reports	47.4	\$0.00
Audit Services	103.4	\$0.00
Out of Scope Audit Services	219.2	\$58,168.00
Preparation of Fee Applications	112.6	\$27,760.00
Fee's Category Subtotal :	491.3	\$91,365.50

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FROM MARCH 1, 2019 THROUGH JUNE 30, 2019**

Pursuant to sections 105, 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (collectively the “Bankruptcy Rules”), Rule 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York adopted by the Court on November 25, 2009 (the “Local Rules”), United States Bankruptcy Court of the Southern

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District of New York's General Order M-447 signed on January 29, 2013 by Chief Judge Cecelia G. Morris (the "General Order") and this Court's Order Pursuant to Sections 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated November 16, 2018 (the "Interim Compensation Order") (Docket No. 796), Deloitte & Touche LLP ("Deloitte & Touche" or "Applicant"), as the Debtors' independent auditor and advisor, hereby submits its second interim fee application ("Second Interim Fee Application") for the interim compensation of professional services performed, and reimbursement of expenses incurred, by Deloitte & Touche for the period commencing March 1, 2019 through and including June 30, 2019 (the "Second Interim Fee Application Period").

By this Second Interim Fee Application, Deloitte & Touche seeks compensation in the amount of \$91,365.50 for the Second Interim Fee Application Period.

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 328, 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; (iii) rule 2016-1 of the Local Rules; and (iv) the Interim Compensation Order. This Interim Fee Application has been prepared in accordance with General Order 447 and the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330*, effective January 30, 1996 (the "UST Guidelines" and, together with the General Order 447, the

“Guidelines”). Pursuant to the Guidelines, a certification regarding compliance with the Guidelines is attached hereto as Exhibit C.

BACKGROUND

3. On October 15, 2018 (the “Petition Date”),² the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code. The Debtors’ cases are being jointly administered for procedural purposes pursuant to Bankruptcy Rule 1015 (b).

4. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue of these cases are proper under 28 U.S.C. §§ 1408 and 1409.

5. On October 24, 2018, the Office of the United States Trustee for the Southern District of New York appointed an official committee of unsecured creditors in these chapter 11 cases pursuant to section 1102 of the Bankruptcy Code.

RETENTION OF DELOITTE & TOUCHE LLP

6. The retention of Deloitte & Touche, as the Debtors’ independent auditor and advisor was approved effective October 15, 2018 by this Court’s Order Authorizing Debtors to Retain Deloitte & Touche LLP for Independent Audit and Advisory Services *Nunc Pro Tunc* to October 15, 2018 entered on or about January 22, 2019 (the “Retention Order”) (Docket No. 1736). The Retention Order authorized the Debtors to employ Deloitte & Touche pursuant to certain engagement letters (collectively, the “Engagement Agreements”), between Deloitte & Touche and the Debtors. Pursuant to the Retention Order, Deloitte & Touche was authorized to perform and

² All of the Debtors filed for chapter 11 on October 15, 2018, with the exception of SHC Licensed Business LLC (filed on October 18, 2018), SHC Promotion LLC (filed on October 22, 2018) and SRe Holding Corporation (filed on January 7, 2019).

to be compensated for professional services and reimbursed for actual and necessary expenses incurred on behalf of the Debtors effective October 15, 2018, subject to application to this Court as set forth therein.

REQUESTED RELIEF AND BASIS THEREFOR

7. By this Interim Fee Application and pursuant to the terms and conditions set forth in the Engagement Agreements, Deloitte & Touche requests compensation of 100% of its total fees in the amount of \$91,365.50 during the Second Interim Fee Application Period. Deloitte & Touche does not seek any reimbursement of any actual and necessary expenses incurred during the Second Interim Fee Application Period.

8. All services for which Deloitte & Touche requests compensation were performed for the Debtors. Deloitte & Touche has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Interim Fee Application. There is no agreement or understanding between Deloitte & Touche and any nonaffiliated or unrelated person for the sharing of compensation to be received for services rendered in these chapter 11 cases.

9. The time detail for the Second Interim Fee Application Period is attached hereto as Exhibit A. This statement contains daily time logs describing the time spent by each professional and paraprofessional during the Application Period. To the best of Deloitte & Touche's knowledge, this Second Interim Fee Application substantially complies with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, the General Order and the Interim Compensation Order (except as set forth herein). Deloitte Touche's time reports are entered and organized by the professional or paraprofessional performing the described services on a daily basis.

10. The names of the partners, principals and professionals, who have rendered professional services in these chapter 11 cases during the Second Interim Fee Application Period, along with a more detailed identification of the actual services provided, are set forth in the attached Exhibit A.

11. The services rendered by Deloitte & Touche during the Second Interim Fee Application Period can be grouped into the categories set forth below. Deloitte & Touche attempted to place the services provided in the category that best related to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. These services performed, by categories, are generally described below, with a more detailed identification of the actual services provided set forth in the attached Exhibit A. Exhibit A identifies the professionals and paraprofessionals who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.

12. Deloitte & Touche's affiliates, Deloitte Tax LLP and Deloitte Transaction and Business Analytics LLP are also providing services to the Debtors, which were approved by separate retention orders of this Court, both entered on January 22, 2019 (Dockets 1735 and 1734, respectively). The fees and expenses of these entities will be the subject of separate fee applications.

SUMMARY OF SERVICES PERFORMED

13. This Second Interim Fee Application covers the fees incurred during the Second Interim Fee Application Period. Deloitte & Touche believes it appropriate to be compensated for the time spent in connection with these matters, and sets forth a narrative description of the services rendered for the Debtors and the time expended, organized by project task categories, as follows:

A. Advisory Services – ASC 606

14. During the Second Interim Fee Application Period, Deloitte & Touche worked with personnel from the Debtors to advise on the Debtors’ adoption of new accounting standards for financial reporting purposes pursuant to generally accepted accounting principles (“GAAP”) and U.S. Securities and Exchange Commission (“SEC”) rules and regulations, which included:

- Meeting with the personnel of the Debtors to understand the Debtors’ accounting matters impacted by the new standards;
- Advising on specific treatment of the Debtors’ accounting for various transactions and events impacted by the new standards;
- Compiling guidance summaries for the Debtors personnel to illustrate applicable guidance; and
- Reviewing the Debtors’ accounting positions on the application of the new accounting standards.

Total Category (Mar. 1, 2019 – Jun. 30, 2019)	Time Expended	Fees
Advisory Services – ASC 606	7.5 Hours	\$4,687.50

B. Advisory Services – ASC 852

15. During the Second Interim Fee Application Period, Deloitte & Touche worked with personnel of the Debtors to advise on the Debtors’ adoption of reorganization-specific accounting standards and guidance for financial accounting and reporting purposes pursuant to GAAP and SEC rules and regulations, which included:

- Providing training to the Debtors’ personnel on accounting and reporting matters including an introduction to accounting and reporting considerations related to the commencement of a chapter 11 case and reorganization thereunder;
- Reading relevant documentation (e.g., policies and procedures, the Debtors’

accounting conclusions, existing agreements and/or contracts, transaction documentation selected by the Debtors) for accounting and financial reporting areas impacted by the Debtors' filing for bankruptcy protection and planned reorganization;

- Researching and communicating relevant accounting literature and guidance under GAAP and SEC rules and regulations related to the impact on the Debtors' financial reporting while under bankruptcy protection;
- Providing advice and recommendations on the required financial statement disclosures, including the impacts of reliance on accounting and reporting systems and related relevant controls;
- Providing advice and recommendations to the Debtors on (i) the Debtors' proposed accounting treatment for planned transactions, (ii) existing accounting and reporting matters impacted by the Debtors' filing for bankruptcy protection and (iii) the Debtors' draft financial statement disclosures by comparing to publicly available disclosure examples and technical reference materials regarding disclosure requirements;
- Providing advice and recommendations as to how new internal controls over financial reporting and financial reporting disclosures which might be integrated into the Debtors internal control assessment process.

Total Category (Mar. 1, 2019 – Jun. 30, 2019)	Time Expended	Fees
Advisory Services – ASC 852	1.2 Hours	\$750.00

C. Advisory Services – SOC Reports

16. During the Second Interim Fee Application Period, Deloitte & Touche worked with the Debtors to examine the Debtors' description of two systems related to the financial reporting, inventory, procurement and revenue transactions processing services and related general computer

controls (“System 1”) and financial reporting and transaction processing and related general computer controls (“System 2”) employed by the Debtors (collectively, the “description of the system”), which were drafted by the Debtors. The examination was conducted in accordance with the Statement on Standards for Attestation Engagements No. 18, *Attestation Standards: Clarification and Recodification*, established by the American Institute of Certified Public Accountants. A “Service Organization Controls” report was issued as part of this examination. The examination included those procedures considered appropriate under the circumstances to obtain a reasonable basis for rendering an opinion on the following:

- Whether the description of the systems fairly presents the System 1 and System 2 controls of the Debtors that was designed and implemented throughout the specific period from February 4, 2018 through December 1, 2018;
- Whether the controls related to the control objectives stated in the description of the systems were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the specific period from February 4, 2018 through December 1, 2018 and that subservice organizations and user entities applied the complementary controls assumed in the design of the company’s controls throughout the specific period from February 4, 2018 through December 1, 2018; and
- Whether the controls operated effectively to provide reasonable assurance that the control objectives stated in the description of the systems were achieved throughout the specified period from February 4, 2018 through December 1, 2018 if complementary subservice organization controls and complementary user entity controls assumed in the design of service organization’s controls operated effectively

throughout the period February 4, 2018 through December 1, 2018.

Total Category (Mar. 1, 2019 – Jun. 30, 2019)	Time Expended	Fees
Advisory Services – SOC Reports	47.4 Hours	\$0.00

D. Audit Services

17. During the Second Interim Fee Application Period, Deloitte & Touche performed integrated audit procedures in accordance with the standards of the Public Company Accounting Oversight Board (the “PCAOB Standards”), which included:

- Examining, on a test basis, evidence supporting the amounts and disclosures to be included in the financial statements;
- Assessing the accounting principles used and significant estimates made by management of the Debtors;
- Examining, on a test basis, evidence supporting the design and operating effectiveness of internal control over financial reporting; and
- Evaluating the effectiveness of internal control over financial reporting.

18. Deloitte & Touche also performed reviews of interim financial information in accordance with PCAOB Standards for the quarter ending November 3, 2018, which included:

- Applying analytical procedures to pertinent financial data and making inquiries of, and evaluating responses from, the Debtors’ management who have responsibility for financial and accounting matters;
- Obtaining sufficient knowledge of the Debtors’ business and its internal control as they relate to the preparation of both annual and interim financial information to (1) identify the types of potential material misstatements in the interim financial information and consider the likelihood of their occurrence, and (2) select the inquiries and analytical procedures that will provide a basis for communicating whether there

are any material modifications that should be made to the interim financial information for it to conform with GAAP.

- Performing procedures, principally observation and inquiries, relating to management's disclosures about changes in internal control over financial reporting to provide a basis for communicating whether there are any modifications that, in our judgment, should be made to such disclosures for the certifications of the Debtors' management to be accurate and to comply with the requirements of Section 302 of the Sarbanes-Oxley Act of 2002 and related SEC rules and regulations.

Total Category (Mar. 1, 2019 – Jun. 30, 2019)	Time Expended	Fees
Audit Services	103.4 Hours	\$0.00

E. Out of Scope Audit Services

19. During the Second Interim Fee Application Period, Deloitte & Touche provided services (including audit services) not contemplated as a part of the base audit, which included:

- Performing audit procedures on the Debtors' accounting treatment of various non-recurring transactions, including a renewal transaction with respect their co-branded credit card, the junior debtor-in-possession financing transaction and the sale of certain medium term notes;
- Performing audit procedures over the Debtors' going concern analyses and disclosures; and
- Performing audit procedures over the Debtors' pension obligations.

Total Category (Mar. 1, 2019 – Jun. 30, 2019)	Time Expended	Fees
Out of Scope Audit Services	219.2 Hours	\$56,168.00

F. Preparation of Fee Applications

20. During the Second Interim Fee Application Period, staff for Deloitte & Touche

prepared its monthly fee statements in accordance with the Interim Compensation Order. Deloitte & Touche filed its third monthly fee application covering the period from January 1, 2019 through January 31, 2019 [Docket No. 3221 entered on April 15, 2019], its fourth monthly fee application covering the period from February 1, 2019 through February 28, 2019 [Docket No. 3222 entered on April 15, 2019]. The fees sought for the preparation of monthly fee statements and schedules in this and in prior fee applications represent 2.7% of all fees requested by Deloitte & Touche to date for this category.

Total Category (Mar. 1, 2019 – Jun. 30, 2019)	Time Expended	Fees
Preparation of Fee Applications	112.6 Hours	\$27,760.00

ALLOWANCE OF COMPENSATION AND ACTUAL AND NECESSARY EXPENSES

A. Compensation Sought

21. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte & Touche requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Second Interim Fee Application Period in the sum of \$91,365.50.

22. During the Second Interim Fee Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$185.97. The fees charged by Deloitte & Touche in these chapter 11 cases are billed in accordance with its existing billing structure and procedures in effect during the Second Interim Fee Application Period.

23. Deloitte & Touche respectfully submits that the professional services rendered by Deloitte & Touche for the Debtors during the Second Interim Fee Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

**DELOITTE & TOUCHE’S REQUESTED FEES SHOULD BE ALLOWED BY THIS
COURT**

24. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

25. In these chapter 11 cases, Deloitte & Touche respectfully submits that the services for which it seeks compensation in the Second Interim Fee Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte & Touche further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. Further, in accordance with the factors

enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these chapter 11 cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation and expense reimbursement sought herein is warranted.

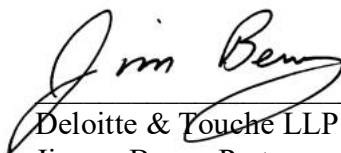
CERTIFICATE OF COMPLIANCE AND WAIVER

29. Finally, as set forth in Exhibit C attached hereto, the undersigned representative of Deloitte & Touche certifies that it has reviewed the requirements of rule 2016-1 of the Local Rules and that the Application substantially complies with that Local Rule. To the extent that the Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte & Touche believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, pursuant to the Interim Compensation Order, Deloitte & Touche respectfully requests that, for the period from March 1, 2019 through June 30, 2019, the Court (i) grant Deloitte & Touche interim allowance of compensation in the amount of \$91,365.50 for professional services rendered during the Second Interim Fee Application Period, on an interim basis, (ii) authorize and direct the Debtors to pay the foregoing amounts to the extent not previously paid, and (iii) grant such other and further relief as may be just and proper.

Dated: August 12, 2019
Dallas, Texas

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jimmy Berry", is written over a horizontal line.

Deloitte & Touche LLP
Jimmy Berry, Partner
2200 Ross Avenue, Suite 1600
Dallas, Texas 75201-6778
Telephone: 214-840-7360
Facsimile: 214-880- 5360

DEBTORS' INDEPENDENT AUDITOR AND
ADVISOR

EXHIBIT A

**PROFESSIONAL SERVICES TIME DETAIL FOR DELOITTE & TOUCHE FOR
THE SECOND INTERIM FEE APPLICATION PERIOD**

MARCH 1, 2019 THROUGH JUNE 30, 2019

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
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Advisory Services - ASC 606

03/06/2019

Lauret, Kyle	Perform quality review of compiled workpapers in connection with Sears Holdings ASC 606 Revenue accounting and advisory services engagement for purposes of completing the electronic filing of workpapers.	\$625.00	2.3	\$1,437.50
Lauret, Kyle	Research special electronic filing requirements for Sears Holdings ASC 606 Revenue accounting and advisory services engagement.	\$625.00	1.3	\$812.50
Lauret, Kyle	Review Sears Holdings ASC 606 Revenue accounting and advisory services engagement file for completeness for purposes of completing the electronic filing of workpapers as required by general auditing standards.	\$625.00	1.2	\$750.00
Lauret, Kyle	Compile workpapers in connection with Sears Holdings ASC 606 Revenue accounting and advisory services engagement for purposes of electronic filing of the workpapers as required by auditing standards.	\$625.00	2.7	\$1,687.50
Subtotal for Advisory Services - ASC 606:			7.5	\$4,687.50

Advisory Services - ASC 852

03/04/2019

Lauret, Kyle	Initiate electronic filing of workpapers regarding the Sears bankruptcy accounting and advisory services projects as required by auditing standards.	\$625.00	0.4	\$250.00
Lauret, Kyle	Review compiled file for Sears bankruptcy accounting and advisory services project to prepare for electronic submission.	\$625.00	0.8	\$500.00
Subtotal for Advisory Services - ASC 852:			1.2	\$750.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
03/01/2019				
Lonnemann, Malorie	Review expenditure controls related to the Kmart 3-way match for Sears Hometown Outlet.	\$0.00	3.0	\$0.00
Nguyen, Donna	Update property tax payment control documentation to include payment approval dates.	\$0.00	2.6	\$0.00
Straub, Kelsey	Address manager review questions on property tax payment control.	\$0.00	1.2	\$0.00
03/04/2019				
Berggren, Maureen	Review control mapping working papers for purposes of the Sears Hometown Outlet Service Organization Control report.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review management assertions as it related to the Lands End Service Organization Control 1 ("SOC 1") report.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review updates to expenditure controls regarding the new merchandise vendor review for Lands End.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review updates to expenditure controls regarding the new merchandise vendor review for Sears Hometown Outlet.	\$0.00	0.3	\$0.00
Hoye, Jim	Document updated contractor term date evidence to finalize outstanding workpapers related to the Service Control Organization Control (Sears Hometown Outlet).	\$0.00	0.3	\$0.00
03/05/2019				
Hoye, Jim	Reconcile outstanding business controls for Service Organization Control reports.	\$0.00	0.2	\$0.00
Hoye, Jim	Assess outstanding workpapers to complete electronic filing process as required by auditing standards.	\$0.00	0.4	\$0.00
Hoye, Jim	Adjust writeup for Contractors termination testing based on notes from M. Smietanski (Deloitte).	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
03/05/2019				
Hoye, Jim	Draft email regarding status of outstanding Service Organization Control workpapers for electronic filing to send to M. Smietanski (Deloitte).	\$0.00	0.2	\$0.00
Smietanski, Meredith	Perform preliminary review of Lands End index for completeness in preparation of electronic filing as required by auditing standards.	\$0.00	1.0	\$0.00
Smietanski, Meredith	Review updates in expenditure control documentation regarding merchandise vendors review.	\$0.00	1.0	\$0.00
Straub, Kelsey	Review property tax language in the draft version of the Sears Hometown audit report.	\$0.00	0.7	\$0.00
Straub, Kelsey	Review the sales tax control language in the draft Lands End audit report.	\$0.00	0.7	\$0.00
03/06/2019				
Berggren, Maureen	Review expenditure control testing documentation regarding manual payments made in the Sears accounts payable system ("NAP") for Sears Hometown Outlet.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review expenditure control testing documentation regarding manual payments made in the Sears accounts payable system ("NAP") for Lands End.	\$0.00	0.2	\$0.00
03/07/2019				
Hoye, Jim	Review Service Organization Control ("SOC") Business Control workpapers regarding inventory.	\$0.00	0.2	\$0.00
Hoye, Jim	Document updated contractor term date evidence to finalize outstanding workpapers related to the Service Control Organization Control (Lands End).	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Review expenditure controls related to the new vendor review for Sears Hometown Outlet.	\$0.00	2.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
03/08/2019				
Riordan, Katy	Review documentation related to expenditure controls regarding the merchandise vendor review for Land's End.	\$0.00	1.1	\$0.00
Riordan, Katy	Review documentation related to expenditure controls regarding the merchandise vendor review for Sears Hometown Outlet.	\$0.00	1.1	\$0.00
03/11/2019				
Berggren, Maureen	Speak with J. Goodin (Sears) regarding updates related to the contractor expiration control.	\$0.00	0.3	\$0.00
03/12/2019				
Mason, David	Draft population and samples for contractor terminations workpaper.	\$0.00	0.9	\$0.00
03/13/2019				
Smietanski, Meredith	Review the supporting workpapers for the Sears Hometown Outlet report to assess whether they align with the report conclusions and references.	\$0.00	2.3	\$0.00
Smietanski, Meredith	Review the supporting workpapers for the Lands End Service Organization Control report to assess against the report conclusions and references.	\$0.00	2.3	\$0.00
03/14/2019				
Berggren, Maureen	Perform review over the contractor expiration control based on updates.	\$0.00	0.2	\$0.00
Bihm, Christy	Perform quality review of the updated Sears Hometown Outlet Service Organization Control 1 ("SOC 1") report.	\$0.00	0.4	\$0.00
Bihm, Christy	Perform quality review of the updated Lands End Service Organization Control 1 ("SOC 1") report.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with M. Smietanski and J. McManus (all Deloitte) regarding Kmart migrated inventory controls.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
03/14/2019				
Hoye, Jim	Update documentation of outstanding business controls related to inventory for purposes of the Service Organization Control report.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding Contractors Expiration Date testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Review Sears Contractors Term evidence for purposes of finalizing outstanding workpapers for the Service Organization Control report for Lands End.	\$0.00	0.2	\$0.00
McManus, Joseph	Meet with M. Smietanski and J. Hoye (all Deloitte) regarding Kmart migrated inventory controls.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Meet with J. Hoye (Deloitte) regarding Contractors Expiration Date testing.	\$0.00	0.4	\$0.00
Straub, Kelsey	Provide a listing of property tax controls included in the Sears Hometown audit report to J. Hoye (Deloitte).	\$0.00	0.6	\$0.00
Straub, Kelsey	Provide a listing of sales tax controls included in the Land's End audit report to J. Hoye (Deloitte).	\$0.00	0.6	\$0.00
03/16/2019				
Berggren, Maureen	Review of the Sears Hometown Outlet index in preparation for electronic filing of workpapers, which is required by auditing standards.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review of the Lands End index in preparation for electronic filing of workpapers, which is required by auditing standards.	\$0.00	0.2	\$0.00
03/18/2019				
Berggren, Maureen	Perform final review of Sears Hometown Outlet Service Organization Control report to sign for issuance.	\$0.00	0.3	\$0.00
Berggren, Maureen	Perform final review of Lands End Service Organization Control report to sign for issuance.	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
03/18/2019				
Smietanski, Meredith	Document changes made in outstanding Lands End Service Organization Control workpapers.	\$0.00	2.1	\$0.00
Smietanski, Meredith	Assess outstanding Service Organization Control ("SOC") workpapers for electronic filing readiness for the Lands End index.	\$0.00	1.9	\$0.00
Smietanski, Meredith	Assess outstanding Service Organization Control ("SOC") workpapers for electronic filing readiness for the Sears Hometown Outlet index.	\$0.00	2.1	\$0.00
Smietanski, Meredith	Document changes made in outstanding Sears Hometown Outlet Service Organization Control workpapers.	\$0.00	1.9	\$0.00
03/19/2019				
Berggren, Maureen	Review of report-related working papers in the Sears Hometown Outlet audit file.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review of report-related working papers in the Lands End audit file.	\$0.00	0.2	\$0.00
03/22/2019				
Smietanski, Meredith	Update documentation for outstanding Service Organization Control workpapers to prepare for electronic filing of the Lands End report.	\$0.00	1.9	\$0.00
Smietanski, Meredith	Update documentation for outstanding Service Organization Control workpapers to prepare for electronic filing of the Sears Hometown Outlet report.	\$0.00	1.9	\$0.00
03/28/2019				
Smietanski, Meredith	Review Lands End index as part of our electronic filing procedures.	\$0.00	3.4	\$0.00
Smietanski, Meredith	Assess Sears Hometown Outlet index as part of our electronic filing procedures.	\$0.00	3.4	\$0.00
Subtotal for Advisory Services - SOC Reports:			47.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
03/01/2019				
Sinha, Harshit	Update pension census data dashboards for SHC's pension plans.	\$0.00	4.2	\$0.00
Staiger, Jt	Analyze status of prioritized items for 2018 financial reporting procedures to be performed for the estate.	\$0.00	2.0	\$0.00
Vajhala, Phani Kiran	Finalize memos on Management assertions as part of our procedures for issuance of Service Organization Control reports.	\$0.00	1.0	\$0.00
03/02/2019				
Staiger, Jt	Analyze current priorities and requirements for 2018 financial reporting procedures to prepare if needed by the estate.	\$0.00	2.4	\$0.00
03/04/2019				
Allen, Michael	Update documentation of certain selections in testing of manual payments in the Sears payment system based on information received from K. Corbat (Sears).	\$0.00	0.6	\$0.00
Berrill, Liz	Participate in call with A. Molidor, C. Chambers, B. Ahrendt (all Deloitte) to discuss current SHC priorities and resources needed for upcoming months.	\$0.00	0.5	\$0.00
Lauret, Kyle	Participate in call with A. Molidor, C. Chambers, B. Ahrendt (all Deloitte) to discuss current SHC priorities and resources needed for upcoming months.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Assess current SHC priorities as they relate to the electronic filing of engagement files.	\$0.00	1.0	\$0.00
Mason, David	Review contractor term updates related to Service Organization control testing.	\$0.00	1.1	\$0.00
Sinha, Harshit	Document pension census data dashboards for review as part of our year end pension procedures for 2018.	\$0.00	3.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
03/04/2019				
Staiger, Jt	Participate in call with A. Molidor, C. Chambers, B. Ahrendt (all Deloitte) to discuss prioritized items and resources needed for upcoming months.	\$0.00	0.5	\$0.00
03/05/2019				
Berrill, Liz	Meet with J. Berry, L. McDonnell, J. Staiger, M. Lonnemann, and A. Williams (Deloitte) to discuss the team priorities for the week, including procedures performed over engagement electronic filings and termination.	\$0.00	0.7	\$0.00
Lauret, Kyle	Review additional independence related workpapers to include in final Sears Holdings electronic file.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger, M. Lonnemann, and A. Williams (Deloitte) to discuss the team priorities for the week, including procedures performed over engagement electronic filings and termination.	\$0.00	0.7	\$0.00
Sinha, Harshit	Update pension census data dashboards for both of SHC's pension plans.	\$0.00	2.1	\$0.00
Smietanski, Meredith	Review contractor term dates in relation to general IT control testing.	\$0.00	1.0	\$0.00
Smietanski, Meredith	Update outstanding Service Organization Control ("SOC") workpapers in order to complete electronic filing.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, K. Lauret, M. Lonnemann, and A. Williams (Deloitte) to discuss the team priorities for the week, including procedures performed over engagement electronic filings and termination.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
03/05/2019				
Weinert McDonnell, Lesley	Meet with J. Berry, K. Lauret, J. Staiger, M. Lonnemann, and A. Williams (Deloitte) to discuss the team priorities for the week, including procedures performed over engagement electronic filings and termination.	\$0.00	0.7	\$0.00
03/06/2019				
Mason, David	Update business control references in general IT testing workpapers.	\$0.00	1.2	\$0.00
Nguyen, Donna	Update documentation related to expenditure control for Kmart 3-way match system.	\$0.00	3.9	\$0.00
Riordan, Katy	Review documentation related to expenditure control for Kmart 3-way match system.	\$0.00	3.7	\$0.00
Smietanski, Meredith	Review index related to automated business process control testing for electronic filing as part of required auditing procedures.	\$0.00	1.0	\$0.00
Smietanski, Meredith	Assess outstanding Service Organization Control ("SOC") workpapers for electronic filing readiness.	\$0.00	0.5	\$0.00
03/07/2019				
Lauret, Kyle	Analyze historical on-site documents subject to mandatory document preservation hold.	\$0.00	2.9	\$0.00
Lonnemann, Malorie	Review engagement index updates related to Sears bankruptcy accounting projects for 2018.	\$0.00	1.0	\$0.00
03/11/2019				
Lauret, Kyle	Update status tracker of Sears Holdings engagements.	\$0.00	3.4	\$0.00
03/12/2019				
Berry, Jim	Review Inventory Data Analytics memo and supplement related to inventory valuation at SHC.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
03/14/2019				
Berry, Jim	Review responses to review comments for the Inventory Data Analytics memo as it relates to inventory valuation.	\$0.00	0.3	\$0.00
Mason, David	Update documentation of contractor termination workpapers.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Update documentation of the contractor expiration date testing based on notes received from M. Berggren (Deloitte).	\$0.00	0.6	\$0.00
Smietanski, Meredith	Finalize documentation of contractor expiration date testing for electronic filing.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with J. McManus and J. Hoyer (all Deloitte) regarding Kmart migrated inventory controls.	\$0.00	0.3	\$0.00
03/15/2019				
Hoyer, Jim	Review index for completeness for the purposes of electronic filings of workpapers.	\$0.00	0.3	\$0.00
03/19/2019				
Berrill, Liz	Review engagement index of Sears bankruptcy accounting projects in preparation of electronic filing as required by auditing standards.	\$0.00	0.7	\$0.00
Lauret, Kyle	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, M. Lonnemann, and A. Williams (Deloitte) to discuss current priorities for SHC 2018 procedures.	\$0.00	0.7	\$0.00
Lauret, Kyle	Draft correspondence to E. Lo (Deloitte) regarding Sears Holdings bankruptcy impact on Sears Holdings subsidiaries.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Perform initial check of the engagement index related to Sears bankruptcy accounting projects for 2018.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
03/19/2019				
Staiger, Jt	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret, M. Lonnemann, and A. Williams (Deloitte) to discuss current priorities for SHC 2018 procedures.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, E. Berrill, J. Staiger, K. Lauret, M. Lonnemann, and A. Williams (Deloitte) to discuss current priorities for SHC 2018 procedures.	\$0.00	0.7	\$0.00
03/20/2019				
Lauret, Kyle	Draft formal background and facts to conduct a Deloitte independence consultation evaluating permissibility of services based on potential scenarios with Sears Holdings and Lands' End.	\$0.00	2.6	\$0.00
03/21/2019				
Berrill, Liz	Assess current status of prioritized items as it relates to the 2018 SHC procedures.	\$0.00	0.3	\$0.00
03/22/2019				
Berrill, Liz	Assess considerations related to the engagement index related to Sears bankruptcy accounting projects for 2018.	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with J. Drosopolous and S. Brokke (all Sears) to discuss status update and next steps of ongoing procedures related to the bankruptcy.	\$0.00	2.2	\$0.00
Weinert McDonnell, Lesley	Review service authorization documentation for services performed for SHC as it relates to independence rules.	\$0.00	2.0	\$0.00
03/25/2019				
Berrill, Liz	Assess the engagement index related to Sears bankruptcy accounting projects for 2018 to prepare for electronic filing as required by auditing standards.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
03/25/2019				
Weinert McDonnell, Lesley	Review service authorization documentation for tax services for independence.	\$0.00	0.5	\$0.00
03/26/2019				
Lauret, Kyle	Review initial Sears Holdings audit file for accounting and advisory lease services.	\$0.00	0.6	\$0.00
03/27/2019				
Lauret, Kyle	Review historical emails to check completeness of electronic file for Sears Holdings accounting and advisory lease services.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Review pension workpapers including results of demographic data analysis.	\$0.00	1.5	\$0.00
03/29/2019				
Berrill, Liz	Review updates to engagement index of Sears bankruptcy accounting projects in preparation of electronic filing as required by auditing standards.	\$0.00	0.5	\$0.00
03/31/2019				
Beekman, Berna	Review self-insurance model updates for entity segments.	\$0.00	2.4	\$0.00
Beekman, Berna	Review changes in self insurance assumptions as it relates to entity segments for 2019.	\$0.00	2.8	\$0.00
Beekman, Berna	Review self-insurance data entry for entity segments for 2019.	\$0.00	0.8	\$0.00
04/01/2019				
Beekman, Berna	Review self-insurance ultimate loss workpapers.	\$0.00	2.0	\$0.00
04/02/2019				
Nguyen, Donna	Update self-insurance specialist workpapers in Fiscal Year 2018 partial year audit file to prepare for electronic filing of workpapers, as required by auditing standards.	\$0.00	1.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
04/02/2019				
Straub, Kelsey	Compile Sears Holdings 2018 self-insurance workpapers from Deloitte specialists to prepare for electronic filing of workpapers, as required by auditing standards.	\$0.00	0.4	\$0.00
04/03/2019				
Lauret, Kyle	Prepare required Sears Holdings Audit Termination Letter per the Company no longer requiring audit services for fiscal year 2018.	\$0.00	0.6	\$0.00
Nguyen, Donna	Transition Sears Holdings 2018 partial audit workpaper listing and permanent file server to K. Straub (Deloitte) to prepare for electronic filing of workpapers, as required by auditing standards.	\$0.00	2.0	\$0.00
Straub, Kelsey	Review Sears Holdings 2018 Workpaper index to identify missing workpapers to prepare for electronic filing of workpapers, as required by auditing standards.	\$0.00	0.2	\$0.00
Straub, Kelsey	Draft Record of Issuance document for associated audit termination letter of the Sears Holdings FY18 Financial Statement audit.	\$0.00	0.2	\$0.00
Straub, Kelsey	Review Sears audit file workpaper index for inclusion of self-insurance specialist workpapers to prepare for electronic filing of workpapers, as required by auditing standards.	\$0.00	0.3	\$0.00
04/04/2019				
Lauret, Kyle	Review the Sears Holdings FY18 Partial Audit file for workpapers needing updates and remediation.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review of required communication to the audit committee of the Company in connection with the termination of the audit engagement letter as required by the professional standards	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
04/08/2019				
Lauret, Kyle	Update required Sears Holdings termination letter based on reviewer comments for revised language.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Provide review commentary on updated Sears Holdings termination letter based on filing and documentational requirements.	\$0.00	1.5	\$0.00
04/09/2019				
Berrill, Liz	Meet with L. McDonnell (Deloitte) to discuss filing status and requirements of Securities and Exchange Commission Form 12b-15.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with L. Berrill (Deloitte) to discuss filing status and requirements of Securities and Exchange Commission Form 12b-15.	\$0.00	0.5	\$0.00
04/10/2019				
Weinert McDonnell, Lesley	Research filing and documentational requirements for Deloitte and Sears Holdings when filing a Form 12b-25 with the Securities and Exchange Commission.	\$0.00	0.3	\$0.00
04/11/2019				
Berrill, Liz	Conference Call with T. Barton (Deloitte) to discuss status and completion of Securities and Exchange Commission Form 12b-25	\$0.00	0.5	\$0.00
Berrill, Liz	Meet with J. Berry (Deloitte) and A. Reese, T. Tisch and W. Kunkler (Sears) for committee meeting of Sears Holding Corporation presentation by Third Party Counsel on 10K filing status and 12B-25 process.	\$0.00	0.5	\$0.00
Berrill, Liz	Conference Call with M. Miskinis (Deloitte) to discuss filing requirements for Securities and Exchange Commission Form 12b-25	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
04/11/2019				
Berry, Jim	Meet with J. Berry (Deloitte) and A. Reese, T. Tisch and W. Kunkler (Sears) for committee meeting of Sears Holding Corporation presentation by Third Party Counsel on 10K filing status and 12B-25 process.	\$0.00	0.5	\$0.00
Berry, Jim	Discussions with E. Odoner (Weil Gotshal) regarding 12B-25 filing process for Sears	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Meet with L. Berrill (Deloitte) and A. Reese, T. Tisch and W. Kunkler (Sears) for committee meeting of Sears Holding Corporation presentation by Third Party Counsel on 10K filing status and 12B-25 process.	\$0.00	0.5	\$0.00
04/12/2019				
Berrill, Liz	Conference Call with T. Goncalves (Deloitte) to discuss documentational updates to Securities and Exchange Commission Form 12b-25	\$0.00	0.5	\$0.00
Berrill, Liz	Conference Call with E. Odoner and K. Descovich (Third Party External Counsel) to discuss timing and status of filing of Securities and Exchange Commission Form 12b-25	\$0.00	1.0	\$0.00
Berrill, Liz	Conference Call with J. Berry (Deloitte) to discuss current completion status of Form 12b-25	\$0.00	0.5	\$0.00
Berrill, Liz	Research filing and documentational requirements to Form 12b-25	\$0.00	1.0	\$0.00
Berry, Jim	Review draft Securities and Exchange Commission Form 12B-25 prepared for Sears by Third Party External Counsel for filing documentation regarding delinquent 10K.	\$0.00	1.2	\$0.00
Lauret, Kyle	Draft notification letter informing W. Kunkler and R. Riecker (Sears) and the Securities and Exchange Commission that the client-auditor relationship has ceased.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
04/13/2019				
Berrill, Liz	Review and edit correspondences related to Securities and Exchange Commission-filing Form 12b-25	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	Review draft Securities and Exchange Commission Form 12B-25 prepared for Sears by Third Party External Counsel for filing documentation regarding delinquent 10K.	\$0.00	0.5	\$0.00
04/16/2019				
Weinert McDonnell, Lesley	Meet with S. Brokke (Sears) to discuss Sears compliance with filing of Securities and Exchange Commission Form 12b-25.	\$0.00	0.5	\$0.00
04/17/2019				
Lonnemann, Malorie	Review Sears Holdings fiscal 2018 workpapers for electronic filing of workpapers, as required by auditing standards.	\$0.00	1.0	\$0.00
04/22/2019				
Berrill, Liz	Meet with S. Brokke (Sears) to discuss Sears compliance with filing of Securities and Exchange Commission Form 12b-25.	\$0.00	0.5	\$0.00
04/23/2019				
Weinert McDonnell, Lesley	Review memorandum describing approvals obtained to perform accounting and advisory services for Sears Holdings as part of engagement process.	\$0.00	1.0	\$0.00
04/24/2019				
Weinert McDonnell, Lesley	Review memorandum describing background of termination of Sears Holdings fiscal 2018 integrated audit services to include in working paper process.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
04/29/2019				
Lauret, Kyle	Review Sears Holdings fiscal 2018 workpaper listing for electronic filing of workpapers, as required by auditing standards, to determine working papers are properly included.	\$0.00	1.2	\$0.00
Lauret, Kyle	Prepare memorandum describing background of termination of Sears Holdings fiscal 2018 integrated audit services to include in working paper process.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review Sears Holdings fiscal 2018 workpaper listing.	\$0.00	1.0	\$0.00
04/30/2019				
Lauret, Kyle	Perform final check of Sears Holdings workpaper listing for electronic filing of workpapers as required by auditing standards.	\$0.00	1.1	\$0.00
05/01/2019				
Lauret, Kyle	Prepare working paper file for electronic filing of workpapers as required by auditing standards.	\$0.00	1.1	\$0.00
05/02/2019				
McManus, Joseph	Prepare working paper file for electronic filing of workpapers as required by auditing standards.	\$0.00	2.0	\$0.00
05/06/2019				
Weinert McDonnell, Lesley	Review listing of permanent file workpapers for electronic filing of workpapers as required by auditing standards.	\$0.00	3.0	\$0.00
05/07/2019				
Berrill, Liz	Review listing of audit workpapers for electronic filing of workpapers as required by auditing standards.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review listing of audit workpapers for electronic filing of workpapers as required by auditing standards.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
05/08/2019				
Berrill, Liz	Review listing of permanent file workpapers for electronic filing of workpapers as required by auditing standards.	\$0.00	0.5	\$0.00
Subtotal for Audit Services:			103.4	\$0.00

Out of Scope Audit Services

03/01/2019

Allen, Michael	Update documentation of Sears Kmart Analytical procedures performed over store units based on results of analytical procedures using the Tableau tool.	\$200.00	2.6	\$520.00
Allen, Michael	Utilize Tableau tool to create scatterplot showing the year over year percent change in cost complement for individual Kmart store units for inventory valuation testing.	\$200.00	2.3	\$460.00
Allen, Michael	Update Inventory analytics summary memo for Kmart and Sears stores based review notes from J. McManus (Deloitte).	\$200.00	2.7	\$540.00
Chang, Stephen	Review of internal actuary pension scoping memo as part of our year end pension testing procedures.	\$400.00	3.1	\$1,240.00
Leonard, Allison	Assess statistical analysis and analytical procedures performed over the testing of SHC's pension plans.	\$500.00	2.3	\$1,150.00
Nguyen, Donna	Perform second review of workpapers needed for FY18 server as part of our procedures for electronic filing of the index, after updates had been made.	\$200.00	3.9	\$780.00
Straub, Kelsey	Perform pension plan benefit payment testing for the Company's two pension plans.	\$300.00	1.1	\$330.00
Straub, Kelsey	Review the actuary team findings memo on the Company's two pension plans.	\$300.00	2.1	\$630.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/01/2019				
Straub, Kelsey	Review Bloomberg screenshots for testing of pension plans assets valuation .	\$300.00	1.4	\$420.00
03/04/2019				
Allen, Michael	Document investigative procedures performed for stores that had higher than average inventory.	\$200.00	1.1	\$220.00
Allen, Michael	Meet with K. Lauret (Deloitte) to discuss open questions regarding analysis of inventory valuation data analytics.	\$200.00	0.3	\$60.00
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Parts Direct FY15-17 file.	\$200.00	0.4	\$80.00
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Parts Direct Q1'18 & Q1'17 file.	\$200.00	0.3	\$60.00
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Parts Direct Supplemental 2015 file.	\$200.00	0.2	\$40.00
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Parts Direct Supplemental 2014 file.	\$200.00	0.3	\$60.00
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Parts Direct Supplemental 2017 file.	\$200.00	0.2	\$40.00
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Parts Direct Supplemental file.	\$200.00	0.3	\$60.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/04/2019				
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Parts Direct Supplemental 2016 file.	\$200.00	0.3	\$60.00
Allen, Michael	Document investigative procedures performed over Kmart and Sears stores that were out of threshold for cost compliment percentage.	\$200.00	1.4	\$280.00
Allen, Michael	Update audit documentation in the Kenmore file to prepare workpapers for electronic filing.	\$200.00	1.2	\$240.00
Lauret, Kyle	Draft email correspondence to Sears Holdings engagement team members (K. Straub, L. Pesa, J. Friel, all Deloitte) to provide instructions on next steps related to existing open Deloitte engagements.	\$500.00	0.6	\$300.00
Lauret, Kyle	Assess additional workpapers compiled as part of requirement of the electronic filing of the Sears audit file, as required by auditing standards.	\$500.00	0.9	\$450.00
Nguyen, Donna	Review open notes in FY18 server to prepare workpapers for electronic submission.	\$200.00	4.2	\$840.00
Staiger, Jt	Review the pension specialist procedures for Sears 2018 fiscal year end.	\$500.00	2.8	\$1,400.00
Straub, Kelsey	Review actuary team's draft conclusion memo on findings related to the Company's two pension plans.	\$300.00	3.4	\$1,020.00
Straub, Kelsey	Meet with K. Stopen (Sears) to discuss the pension obligation balance recorded in the general ledger.	\$300.00	1.9	\$570.00
03/05/2019				
Allen, Michael	Document analysis of stores that exhibited unusual trends in Inventory/ Square ft. in our Inventory Valuation memo.	\$200.00	0.7	\$140.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/05/2019				
Allen, Michael	Utilize Tableau Inventory Analytics tools to document stores that had unusual trends in Inventory/Square ft. for further analysis.	\$200.00	0.4	\$80.00
Allen, Michael	Utilize Tableau Inventory Analytics tool to create listing of Sears stores with the highest cost complement percentage for further analysis.	\$200.00	0.5	\$100.00
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for the Kenmore file.	\$200.00	0.2	\$40.00
Allen, Michael	Perform file check as part of our procedures to assess workpapers for electronic filing, as required by auditing standards, for Sears Home Improvement Proxy file.	\$200.00	0.2	\$40.00
Allen, Michael	Assess Kenmore file workpapers to see if the workpapers are ready for electronic filing as required by auditing standards.	\$200.00	1.2	\$240.00
Allen, Michael	Utilize the Tableau Inventory Analytics tool to document the year over year change in cost complement percentage for Sears stores with the highest cost complement percentage to analyze of inventory.	\$200.00	1.6	\$320.00
Allen, Michael	Meet with K. Lauret and K. Riordan (Deloitte) to discuss the preparation of the Parts Direct audit files to complete electronic filing of workpapers as required by auditing standards.	\$200.00	0.2	\$40.00
Allen, Michael	Update workpapers in the Kenmore file in order to complete electronic filing as required by auditing standards.	\$200.00	0.9	\$180.00
Allen, Michael	Document analysis of the year over year change in cost complement percentage for stores in our Inventory Valuation memo.	\$200.00	2.7	\$540.00
Kumra, Meghna	Update pension demographic data dashboard for SHC's pension plans.	\$120.00	1.8	\$216.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/05/2019				
Lauret, Kyle	Meet with M. Allen and K. Riordan (Deloitte) to discuss the preparation of the Parts Direct audit files to complete electronic filing of workpapers as required by auditing standards.	\$500.00	0.2	\$100.00
Lauret, Kyle	Review compiled file for Sears Home Improvement Products (business of Sears Holdings) review of Q1 2018 and Q1 2017 carve-out financial statements to prepare for electronic filing of workpapers as required by auditing standards.	\$500.00	0.8	\$400.00
Lauret, Kyle	Meet with M. Allen (Deloitte) to discuss open questions regarding analysis of inventory valuation data analytics.	\$500.00	0.3	\$150.00
Lauret, Kyle	Review updates to workpapers compiled as part of requirement to finalize electronic filing of the Sears audit file in proper condition.	\$500.00	0.3	\$150.00
Lauret, Kyle	Meet with A. Van Houtte and K. Riordan (Deloitte) to discuss the termination process for the Parts Direct carve-out audit.	\$500.00	0.3	\$150.00
Lauret, Kyle	Review Sears Holdings carve-out audit termination memo as part of requirement to complete electronic filing of workpapers.	\$500.00	1.3	\$650.00
Lauret, Kyle	Review compiled file for Kenmore (business of Sears Holdings) review of Q1 2018 and Q1 2017 carve-out financial statements to prepare for electronic filing of workpapers.	\$500.00	0.6	\$300.00
Nguyen, Donna	Update documentation of Service Auditor Report Review Memo for State Street.	\$200.00	3.7	\$740.00
Nguyen, Donna	Update for current year numbers in pension lead sheet.	\$200.00	1.2	\$240.00
Nguyen, Donna	Review second round of open notes in FY18 server to prepare workpapers for electronic submission.	\$200.00	3.7	\$740.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/05/2019				
Riordan, Katy	Meet with K. Lauret and M. Allen (Deloitte) to discuss the preparation of the Parts Direct audit files to complete electronic filing of workpapers as required by auditing standards.	\$300.00	0.2	\$60.00
Riordan, Katy	Review 2018 base audit servers to assess completeness for electronic filing of workpapers as required by auditing standards.	\$300.00	3.6	\$1,080.00
Sharma, Akashna	Review the demographic data dashboard as part of our year end pension procedures.	\$120.00	2.3	\$276.00
Straub, Kelsey	Meet with S. Brosius (Sears) to discuss pension benefit payment testing.	\$300.00	1.3	\$390.00
Van Houtte, Andy	Meet with K. Lauret and K. Riordan (Deloitte) to discuss the termination process for the Parts Direct carve-out audit.	\$600.00	0.3	\$180.00
03/06/2019				
Allen, Michael	Document analytical procedures performed over stores with higher than average inventory amounts in Inventory Valuation Analytics supplement.	\$200.00	1.8	\$360.00
Allen, Michael	Update audit documentation in the Parts Direct file to prepare workpapers for electronic filing.	\$200.00	1.3	\$260.00
Allen, Michael	Document analytical procedures used over stores with high cost complement percentages in Inventory Valuation Analytics memo supplement.	\$200.00	2.4	\$480.00
Drager, Christine	Meet with J. Staiger, M. Hu, and K. Straub (Deloitte) to discuss the results of the actuarial procedures performed over the Company's two pension balances.	\$600.00	0.3	\$180.00
Hu, May	Meet with J. Staiger, C. Drager, and K. Straub (Deloitte) to discuss the results of the actuarial procedures performed over the Company's two pension balances.	\$300.00	0.3	\$90.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/06/2019				
Nguyen, Donna	Update documentation of Service Auditor Report Review Memo for third party.	\$200.00	3.9	\$780.00
Nguyen, Donna	Update outstanding workpapers in FY18 index based on notes from K. Lauret (Deloitte) to prepare the file for electronic submission.	\$200.00	3.2	\$640.00
Nguyen, Donna	Update documentation in pension investment testing workpaper.	\$200.00	1.2	\$240.00
Sharma, Akashna	Review data dashboard results for pension testing.	\$120.00	1.7	\$204.00
Staiger, Jt	Meet with C. Drager, M. Hu, and K. Straub (Deloitte) to discuss the results of the actuarial procedures performed over the Company's two pension balances.	\$500.00	0.3	\$150.00
Straub, Kelsey	Meet with J. Staiger, C. Drager, M. Hu, (Deloitte) to discuss the results of the actuarial procedures performed over the Company's two pension balances.	\$300.00	0.3	\$90.00
03/07/2019				
Allen, Michael	Document updates of analytical procedures over valuation of Company inventory at the store level based on notes from K. Lauret (Deloitte).	\$200.00	2.7	\$540.00
Allen, Michael	Update documentation of Inventory data analytic memo supplement testing based on notes from K. Lauret (Deloitte).	\$200.00	1.9	\$380.00
Allen, Michael	Assess Tableau graphs for inventory fluctuations for Kmart ("Big K") stores.	\$200.00	1.7	\$340.00
Lauret, Kyle	Review draft memo of analysis of inventory existence and valuation data analytics.	\$500.00	3.6	\$1,800.00
Nguyen, Donna	Review contracts and agreements in permanent file index for FY18 electron filing as required by audit standards.	\$200.00	3.8	\$760.00
Straub, Kelsey	Provide census data testing selections to the Company's Pension actuary, in order to obtain support.	\$300.00	2.3	\$690.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/07/2019				
Straub, Kelsey	Meet with J. Eichner (Sears) to discuss the balance of the pension periodic benefit expense.	\$300.00	1.3	\$390.00
03/08/2019				
Allen, Michael	Utilize Tableau data analytics to perform Inventory Turnover analysis for certain stores to evaluate inventory at those stores.	\$200.00	2.3	\$460.00
Allen, Michael	Update documentation to Inventory Data Analytics summary memo related to cost complement percentage outliers based on notes from K. Lauret (Deloitte).	\$200.00	3.2	\$640.00
Allen, Michael	Participate in call with K. Lauret (Deloitte) to open questions regarding the documentation of the Inventory Valuation Analytics memo.	\$200.00	0.3	\$60.00
Fantom, Tiffany	Review demographic data dashboard as it relates to pension testing at SHC.	\$120.00	2.0	\$240.00
Lauret, Kyle	Participate in call with M. Allen (Deloitte) to open questions regarding the documentation of the Inventory Valuation Analytics memo.	\$500.00	0.3	\$150.00
Li, Tian	Review valuation methodologies and assumptions regarding the Company's pension plans.	\$500.00	0.3	\$150.00
Nguyen, Donna	Update documentation in pension summary/planning memorandum to address review notes.	\$200.00	3.9	\$780.00
Nguyen, Donna	Participate in call with L. Miller and S. Sitley (Sears) to update legal confirmations.	\$200.00	1.1	\$220.00
Straub, Kelsey	Reconcile assets of the pension plan provided by the custodian to the assets recorded by the actuary.	\$300.00	3.9	\$1,170.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/11/2019				
Allen, Michael	Document the analytical procedures performed over Puerto Rico, Guam, and Virgin Island stores with higher inventory balances in inventory valuation supplement.	\$200.00	1.1	\$220.00
Allen, Michael	Document the analytical procedures performed over mainland stores with higher inventory balances in inventory valuation supplement.	\$200.00	1.4	\$280.00
Allen, Michael	Update Sears and Kmart store inventory data analytics memo based on notes received from K. Lauret (Deloitte).	\$200.00	1.0	\$200.00
Allen, Michael	Utilize the Inventory Dashboard to make general assessments regarding the inventory balances for Kmart and Sears stores as a basis of documentation in the inventory data analytics memo.	\$200.00	0.7	\$140.00
Allen, Michael	Document investigative procedures performed over stores with higher inventory balances in inventory valuation memo.	\$200.00	2.3	\$460.00
Kasthuri, Mahesh	Assess updates for the demographic data dashboard related to pension.	\$120.00	1.1	\$132.00
Kumra, Meghna	Perform review over updates made to the demographic data dashboard related to pension.	\$120.00	1.6	\$192.00
Lauret, Kyle	Create memorandum describing update to Sears Holdings potential inventory valuation and existence claim.	\$500.00	0.7	\$350.00
Nguyen, Donna	Prepare fiscal year 2018 base audit server to finalize workpapers for electronic filing.	\$200.00	2.5	\$500.00
Straub, Kelsey	Review pension data analytics summary memo on census data procedures performed.	\$300.00	1.1	\$330.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/12/2019				
Allen, Michael	Update documentation of the Inventory data analytics supplement based on review notes received from K. Lauret (Deloitte).	\$200.00	0.6	\$120.00
Allen, Michael	Update workpaper tracker to identify files in FY18 Service Organization Control ("SOC") file for Lands End as part of procedures to complete electronic filing of workpapers as required by auditing standards.	\$200.00	2.3	\$460.00
Allen, Michael	Update workpaper tracker to identify files in FY18 Service Organization Control ("SOC") file for Sears Hometown Outlet as part of procedures to complete electronic filing of workpapers as required by auditing standards.	\$200.00	2.1	\$420.00
Hu, May	Finalize corporate audit findings memo to send to audit team for pension testing.	\$300.00	0.5	\$150.00
Lauret, Kyle	Review updated memo of analysis of inventory existence and valuation data analytics.	\$500.00	1.2	\$600.00
Lauret, Kyle	Review updated supporting data analytics excel workpaper of analysis of inventory existence and valuation data analytics.	\$500.00	1.3	\$650.00
Nguyen, Donna	Search fiscal year 2018 base server to identify Service Organization Control workpapers needed for electronic filing of workpapers as required by auditing standards.	\$200.00	4.4	\$880.00
Nguyen, Donna	Document pension census data workpaper as part of year end procedures for pension testing.	\$200.00	3.9	\$780.00
Riordan, Katy	Review updated outstanding workpapers in FY18 index to prepare the file for electronic submission.	\$300.00	3.9	\$1,170.00
Sharma, Akashna	Update pension census data dashboards based on manager comments.	\$120.00	0.9	\$108.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/12/2019				
Straub, Kelsey	Meet with S. Brosius (Sears) to discuss pension asset valuation testing .	\$300.00	2.9	\$870.00
03/13/2019				
Lauret, Kyle	Update additional factual documentation to support audit judgments and conclusions of data analytics performed on Sears inventory existence and valuation procedures.	\$500.00	1.2	\$600.00
Lauret, Kyle	Review the Parts Direct carve-out audit file for electronic filing.	\$500.00	1.3	\$650.00
Riordan, Katy	Review Service Organization Control workpapers in fiscal year 2018 base server to prepare for electronic submission of workpapers as required by auditing standards.	\$300.00	3.8	\$1,140.00
Straub, Kelsey	Review pension contribution support received from S. Brosius (Sears) to assess whether there are additional questions and can proceed with testing.	\$300.00	1.6	\$480.00
03/14/2019				
Gupta, Anitya	Update documentation of testing of pension data entry.	\$80.00	0.5	\$40.00
Nguyen, Donna	Update pension investments workpaper for pricing document received from National Securities Pricing Center.	\$200.00	3.9	\$780.00
Nguyen, Donna	Review Service Organization Control workpapers in fiscal year 2018 base server to prepare for electronic submission of workpapers.	\$200.00	3.8	\$760.00
Straub, Kelsey	Meet with J. Eichner (Sears) to discuss the Company's pension plan balances recorded in the general ledger.	\$300.00	2.3	\$690.00
03/15/2019				
Nguyen, Donna	Update documentation of pension census data workpaper for additional support (death certificates, retirement papers, personnel screenshots).	\$200.00	3.6	\$720.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/15/2019				
Nguyen, Donna	Research Service Organization Control workpapers needed to finalize fiscal year 2018 file to prepare for electronic filing of workpapers.	\$200.00	3.9	\$780.00
Staiger, Jt	Review pension asset testing procedures for fiscal year 2018.	\$500.00	3.5	\$1,750.00
Straub, Kelsey	Address manager questions on census data analytics memo that outlines findings on the census data.	\$300.00	1.9	\$570.00
03/18/2019				
Nguyen, Donna	Prepare 2018 base audit servers to assess for electronic filing of workpapers as required by auditing standards.	\$200.00	3.9	\$780.00
Staiger, Jt	Review of pension asset testing for purposes of the 2018 audit procedures.	\$500.00	2.2	\$1,100.00
Straub, Kelsey	Document pension asset valuation balances based on Bloomberg screenshots.	\$300.00	1.6	\$480.00
Straub, Kelsey	Reconcile pension benefit payment support for pension plan 1 to the disclosure reports.	\$300.00	0.4	\$120.00
03/19/2019				
Straub, Kelsey	Document benefit payment testing for the Company's two pension plans.	\$300.00	0.9	\$270.00
Straub, Kelsey	Document overall conclusions and results of the pension audit procedures in a summary memo.	\$300.00	1.8	\$540.00
03/20/2019				
Straub, Kelsey	Address manager questions on valuation specialists workpapers of pension assets.	\$300.00	1.2	\$360.00
Straub, Kelsey	Document census data selection for testing of the Company's two pension plans.	\$300.00	0.6	\$180.00
Straub, Kelsey	Address partner questions on pension obligation risk assessment memo.	\$300.00	0.3	\$90.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
03/20/2019				
Straub, Kelsey	Reconcile service organization control workpapers to the base audit file list of workpapers for electronic filing of workpapers in accordance with auditing standards.	\$300.00	0.3	\$90.00
03/21/2019				
Lauret, Kyle	Review updated Parts Direct carve-out audit form related to completing the electronic filing of workpapers as required by auditing standards.	\$500.00	0.4	\$200.00
Riordan, Katy	Review 2018 base audit servers to assess for electronic filing of Parts Direct workpapers as required by auditing standards.	\$300.00	3.9	\$1,170.00
Straub, Kelsey	Address manager questions on pension plan memo that outlines final conclusions.	\$300.00	0.8	\$240.00
03/22/2019				
Straub, Kelsey	Document removed participants from the Company's two pension plans over the past year.	\$300.00	1.4	\$420.00
Straub, Kelsey	Finalize listing of contract and permanent files required for electronic filing of workpapers in accordance with auditing standards.	\$300.00	2.1	\$630.00
03/26/2019				
Riordan, Katy	Review 2018 base audit servers to assess for electronic filing of Kenmore workpapers as required by auditing standards.	\$300.00	3.7	\$1,110.00
03/27/2019				
Lauret, Kyle	Review final Parts Direct carve-out audit file prior to completion of electronic filing of workpapers as required by audit standards.	\$500.00	1.2	\$600.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
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Out of Scope Audit Services

04/03/2019

Straub, Kelsey	Meet with J. Eichner (Sears) to discuss updates on the pension plans terminations from the pension plan benefit guaranty corporation.	\$300.00	0.6	\$180.00
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Subtotal for Out of Scope Audit Services:

219.2 \$58,168.00

Preparation of Fee Applications

03/02/2019

Abrom, Carisa	Prepare updated monthly fee statements.	\$300.00	1.0	\$300.00
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03/04/2019

Abrom, Carisa	Prepare fee information for the monthly fee statements.	\$300.00	2.0	\$600.00
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03/06/2019

Abrom, Carisa	Prepare updated monthly fee statements.	\$300.00	2.5	\$750.00
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Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	2.0	\$400.00
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03/07/2019

Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	1.0	\$200.00
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03/08/2019

Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	10.0	\$2,000.00
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03/09/2019

Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	2.0	\$400.00
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03/12/2019

Abrom, Carisa	Upload December fee and expense exhibits.	\$300.00	4.0	\$1,200.00
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03/13/2019

Abrom, Carisa	Prepare updated monthly fee statements.	\$300.00	2.8	\$840.00
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Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
03/14/2019				
Abrom, Carisa	Update November fee statement final draft for filing.	\$300.00	1.6	\$480.00
03/18/2019				
Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	8.0	\$1,600.00
03/19/2019				
Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	8.0	\$1,600.00
03/20/2019				
Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	3.0	\$600.00
03/21/2019				
Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	7.0	\$1,400.00
03/22/2019				
Blair, Stephanie	Update exhibits for January monthly fee statement.	\$200.00	2.0	\$400.00
03/25/2019				
Abrom, Carisa	Update exhibits for February monthly fee statement.	\$300.00	1.1	\$330.00
03/26/2019				
Abrom, Carisa	Update exhibits for February monthly fee statement.	\$300.00	2.9	\$870.00
03/28/2019				
Blair, Stephanie	Update exhibits for February monthly fee statement.	\$200.00	7.0	\$1,400.00
03/29/2019				
Blair, Stephanie	Update exhibits for February monthly fee statement.	\$200.00	7.0	\$1,400.00
04/05/2019				
Abrom, Carisa	Update January monthly fee statement.	\$300.00	1.4	\$420.00
04/06/2019				
Abrom, Carisa	Prepare February fee exhibit for monthly fee statement.	\$300.00	2.3	\$690.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
04/08/2019				
Abrom, Carisa	Update January monthly fee statement.	\$300.00	3.5	\$1,050.00
04/09/2019				
Abrom, Carisa	Update February monthly fee statement.	\$300.00	2.4	\$720.00
04/10/2019				
Abrom, Carisa	Prepare first interim fee application.	\$300.00	3.8	\$1,140.00
04/12/2019				
Abrom, Carisa	Update first interim fee application.	\$300.00	4.7	\$1,410.00
04/15/2019				
Abrom, Carisa	Finalize first interim fee application for filing.	\$300.00	4.8	\$1,440.00
05/07/2019				
Abrom, Carisa	Begin to review March fees.	\$300.00	1.8	\$540.00
05/08/2019				
Abrom, Carisa	Review March fees for monthly fee statement.	\$300.00	2.0	\$600.00
05/20/2019				
Abrom, Carisa	Prepare fee examiner files for first interim fee application.	\$300.00	0.5	\$150.00
05/24/2019				
Abrom, Carisa	Begin to review April fees for monthly fee statement.	\$300.00	1.3	\$390.00
05/30/2019				
Abrom, Carisa	Prepare and upload zip file for first interim fee application to fee examiner.	\$300.00	0.2	\$60.00
06/03/2019				
Abrom, Carisa	Prepare March monthly fee statement.	\$300.00	2.1	\$630.00
Abrom, Carisa	Prepare March monthly fee statement for OGC review.	\$300.00	2.1	\$630.00
06/12/2019				
Gutierrez, Dalia	Revise March monthly fee statement.	\$200.00	3.2	\$640.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
06/18/2019				
Abrom, Carisa	Review May fee exhibit for monthly fee statement.	\$300.00	0.4	\$120.00
Abrom, Carisa	Update April monthly fee statement.	\$300.00	1.2	\$360.00
Subtotal for Preparation of Fee Applications:			112.6	\$27,760.00
Total			491.3	\$91,365.50

Recapitulation

Name	Rate	Hours	Fees
Lauret, Kyle	\$625.00	8.7	\$5,437.50
Drager, Christine	\$600.00	0.3	\$180.00
Van Houtte, Andy	\$600.00	0.3	\$180.00
Lauret, Kyle	\$500.00	16.5	\$8,250.00
Leonard, Allison	\$500.00	2.3	\$1,150.00
Li, Tian	\$500.00	0.3	\$150.00
Staiger, Jt	\$500.00	8.8	\$4,400.00
Chang, Stephen	\$400.00	3.1	\$1,240.00
Abrom, Carisa	\$300.00	52.4	\$15,720.00
Hu, May	\$300.00	0.8	\$240.00
Riordan, Katy	\$300.00	19.1	\$5,730.00
Straub, Kelsey	\$300.00	40.8	\$12,240.00
Allen, Michael	\$200.00	51.3	\$10,260.00
Blair, Stephanie	\$200.00	57.0	\$11,400.00
Gutierrez, Dalia	\$200.00	3.2	\$640.00
Nguyen, Donna	\$200.00	63.7	\$12,740.00
Fantom, Tiffany	\$120.00	2.0	\$240.00
Kasthuri, Mahesh	\$120.00	1.1	\$132.00
Kumra, Meghna	\$120.00	3.4	\$408.00
Sharma, Akashna	\$120.00	4.9	\$588.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

March 01, 2019 - June 30, 2019

Recapitulation

Name	Rate	Hours	Fees
Gupta, Anitya	\$80.00	0.5	\$40.00
Allen, Michael	\$0.00	0.6	\$0.00
Beekman, Berna	\$0.00	8.0	\$0.00
Berggren, Maureen	\$0.00	3.3	\$0.00
Berrill, Liz	\$0.00	11.2	\$0.00
Berry, Jim	\$0.00	3.4	\$0.00
Bihm, Christy	\$0.00	0.6	\$0.00
Hoye, Jim	\$0.00	3.4	\$0.00
Lauret, Kyle	\$0.00	22.1	\$0.00
Lonnemann, Malorie	\$0.00	8.7	\$0.00
Mason, David	\$0.00	4.0	\$0.00
McManus, Joseph	\$0.00	2.3	\$0.00
Nguyen, Donna	\$0.00	10.0	\$0.00
Riordan, Katy	\$0.00	5.9	\$0.00
Sinha, Harshit	\$0.00	9.7	\$0.00
Smietanski, Meredith	\$0.00	30.0	\$0.00
Staiger, Jt	\$0.00	6.3	\$0.00
Straub, Kelsey	\$0.00	4.9	\$0.00
Vajhala, Phani Kiran	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	\$0.00	15.4	\$0.00

EXHIBIT C

**CERTIFICATION FOR
THE SECOND INTERIM FEE APPLICATION PERIOD**

MARCH 1, 2019 THROUGH JUNE 30, 2019

Deloitte & Touche LLP
2200 Ross Avenue, Suite 1600
Dallas, Texas 75201-6778
Telephone: 214-840-7360
Jimmy Berry
Independent Auditor and Advisor

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,

Debtors.¹

Chapter 11

Case No. 18-23538 (RDD)

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF SECOND INTERIM FEE APPLICATION
OF DELOITTE & TOUCHE LLP FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED
AS INDEPENDENT AUDITORS AND ADVISOR FOR THE DEBTORS
FOR THE PERIOD MARCH 1, 2019 THROUGH JUNE 30, 2019**

JIMMY BERRY, deposes and says:

1. I am a partner of Deloitte & Touche LLP (“Deloitte & Touche”), which has an office located at 2200 Ross Avenue, Suite 1600, Dallas, Texas 75201. I make this certification in connection with the second interim application (the “Application”) of Deloitte & Touche, in the above-captioned debtors’ (the “Debtors”) chapter 11 cases.

2. I submit this certification with respect to Deloitte & Touche’s compliance

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors’ corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

with and pursuant to the Court's General Order M-447, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York adopted by the Court on November 25, 2009 (the "Local Guidelines"), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. 330 adopted on January 30, 1996 (the "UST Guidelines") (collectively, and with the Order Pursuant to Sections 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated November 16, 2018 (Docket No. 796) (the "Compensation Order"), the "Guidelines").

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees and disbursement sought in the Application are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Application are billed at rates or in accordance with practice customarily employed by Deloitte & Touche for similar services and generally accepted by Deloitte & Touche's clients.

d. Deloitte & Touche has not made a profit with respect to the expenses requested in the Application.

e. No agreement or understanding exists between Deloitte & Touche and any other non-affiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these chapter 11 cases.

g. Deloitte & Touche has not entered into any agreement with the office of the United States Trustee, the Debtors, any creditor or any other party in interest, for the purpose of fixing the amount of any of the fees or other

compensation allowed out of or paid from the assets of the Debtors.

h. Copies of the Application were provided to the appropriate parties on or about the date set for the filing of Applications by the Compensation Order.

/s/ Jimmy Berry

Declarant: Jimmy Berry

Title: Partner

Dated: August 12, 2019